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FORM D



UNITED STATES SECURITIES AND EXCHANGE COMMISSION Washington, D.C 20549

FORM D

OMB Approval OMB Number: 3235-0076 Expires: November 30, 2001 Estimated average burden hours per response ... 16.00

NOTICE OF SALE OF SECURITIES PURSUANT TO REGULATION D. SECTION 4(6), AND/OR UNIFORM LIMITED OFFERING EXEMPTION

SEC USI	E CNLY
Prefix	Serial
DATE RE	CEIVED

Name of Offering (check if this is an amendment and name has changed, and indicate change.) PFL Corporate Account One RECEIVED
Filing Under (Check box(es) that apply): Rule 504 Rule 505 Rule 506 Section 4(6) ULOB
Type of Filing: C New Filing & Amendment
A. BASIC IDENTIFICATION DATA
1. Enter the information requested about the issuer
Name of Lawer (Cl check if this is an amendment and name has changed, and indicate change.)
PFL Corporate Account One
Address of Executive Offices (Number and Street, City, State, Zip Code) Telephone Number (Including Area Code)
Address of Principal Business Operations (Number and Street, City, State, Zip Code) (if different from Executive Offices) Telephone Number (Including Area Code)
Brief Description of Business OCT 2 3 2007
Type of Business Organization Corporation Dimited partnership, already formed INANCIAL other (please specify):
Actual or Estimated Date of Incorporation or Organization: Month Year

GENERAL INSTRUCTIONS

ter File: All issuers making an offering of securities in reliance on an exemption under Regulation D or Section 4(6), 17 CFR 230.501 et see, or 15 U.S.C. 774(6)

When To File: A notice must be filed no later than 15 days after the first sale of securities in the offering. A notice is deemed filed with the U.S. Securities and Exchange Commission (SEC) on the cartier of the date in the received by the SEC at the address given below or, if received at that address after the date on which it is due, on the date it was mailed by United States registered or certified mail to that address.

Where to File: U.S. Securities and Exchange Commission, 450 Fifth Street, N.W., Washington, D.C. 20549

Copies Required: Pive (5) copies of this notice must be filed with the SBC, one of which must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or beer typed or printed signatures.

Information Required: A new filing must contain all information requested. Amendments need only report the name of the imuse and offering, any changes thereto, the information requested in Part C, and any material changes from the information previously supplied in Parts A and B. Part E and the Appendix need not be filled with the SBC.

Filing For: There is no federal filing for.

States

This notice shall be used to indicate reliance on the Uniform Limited Offbring Examption (ULOE) for sales of securities in those states that have adopted that have adopted this form. Issuers relying on ULOE must file a separate notice with the Securities Administrator in each state where sales are to be, or have been made. If a state requires the psyment of a fee as a precondition to the claim for the examption, a fee in the proper amount shall accompany this form. This notice shall be filed in the appropriate states in accordance with state law. The Appendix to the notice consists a part of this notice and must be completed.

ATTENTION

Fallure to file notice in the appropriate states will not result in a loss of the federal exemption. Conversely, failure to file the appropriate federal notice will not result in a loss of an available state examption unless such exemption is predicated on the filing of a federal notice.

Potential persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently willd ONVIB control number.

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- 2. Enter the information requested for the following:
 - . Each promoter of the issuer, if the issuer has been organized within the past five years;
 - Each beneficial owner having the power to vote or dispose, or direct the vote or disposition of, 10% or more of a class of equity securities of the issuer;
 - Each executive officer and director of corporate issuers and of corporate general and managing partners of partnership issuers;
 and

 Each general and mar 	aging	partner of p	artne	rship issuers.				
Check Box(cs) that Apply:	₫	Promoter	۵	Beneficial Owner		Executive Officer	Director	General and/or Managing Partner
Fuli Name (Last name first, i	f indiv	ridual)						
Business or Residence Addre	** (M	mber and St	reet,	City, State, Zip Coo	lo)	•		
Check Box(es) that Apply:	0	Promoter	۵	Beneficial Owner	0	Executive Officer	Director	General and/or Managing Partner
Full Name (Last name first, i	f indi	vidual)				<u> </u>		
Business or Residence Addre	= (N	umber and S	troot,	City, State, Zip Co	ie)		·	•
Check Box(es) that Apply:	0	Promoter	٥	Beneficial Owner	ā	Executive Officer	☐ Director	☐General and/or Managing Partner
Full Name (Last name first,	f indi	vidual)						
Business or Residence Address	:ss (N	umber and S	troot	City, State, Zip Co	do)			
Check Box(es) that Apply:	a	Promoter		Beneficial Owner	q	Executive Officer	Cl Director	ClGeneral and/or Managing Partner
Full Name (Last name first,	f indi	vidual)				,		
Business or Residence Address	:ss (N	umber and S	troot	, City, State, Zip Co	de)	<u> </u>	-	
Check Box(es) that Apply:	0	Promoter		Bonoficial Owner		Executive Officer	☐ Director	ClGeneral and/or Managing Partner
Full Name (Last name first,	f indi	vidual)					<u>-</u>	
Business or Residence Address	(N	umber and S	troot	, City, State, Zip Co	do)			
Check Box(es) that Apply:	0	Promoter	٥	Beneficial Owner	0	Executive Officer	☐ Director	☐General and/or Managing Partner
Full Name (Last name first,	if indi	vidual)				,		
Business or Residence Addr	:ss (N	umber and S	treet	, City, State, Zip Co	de)	 <u></u> . .	-	· · · · · · · · · · · · · · · · · · ·
Check Box(cs) that Apply:	ā	Promoter		Beneficial Owner		Executive Officer	☐ Director	OGeneral and/or Managing Partner
Full Name (Last name first,	f indi	vidual)						
Business or Residence Addre	** (N:	umber and S	treet,	City, State, Zip Coo	le)			

B. INFORMATION ABOUT OFFERING	
1. Has the issuer sold or does the issuer intend to sell, to non-accredited investors in this offering? Answer also in Appendix, Column 2, if filing under ULOE.	Yes No
2. What is the minimum investment that will be accepted from any individual?	\$
3. Does the offering permit joint ownership of a single unit?	Yes No
4. Enter the information requested for each person who has been or will be paid or given, directly or indirect commission or similar remuneration for solicitation of purchasers in connection with sales of security offering. If a person to be listed is an associated person or agent of a broker or dealer registered with and/or with a state or states, list the name of the broker or dealer. If more than five (5) persons to be associated persons of such a broker or dealer, you may set forth the information for that broker or dealer.	ties in the h the SEC listed are
Full Name (Last name first, if individual) Westport Financial Services, LLC	
Business or Residence Address (Number and Street, City, State, Zip Code) 39 Old Ridgebury, Ste 5, Danbury, CT 06810-5198	
Name of Associated Broker or Dealer same	
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers (Check "All States" or check individual States)	All States
[AL] (AK] [AZ] [AR] [CA] [CO] [CT] [DK] [DC] [FL] [GA] [HI] [ID]	
[IL] (IN] (IA] [KS] (KY] [LA] [ME] [MD] [MA] [MI] [MN] [MS] [MO]	
[MT] [NE] [NV] [NH] [NJ] (NM] [NY] [NC] [ND] [OH] [OK] (OR] (PA) [RI] [SC] [SD] [TN] [TX] [UT] [VT] [VA] [WA] [WV] [WI] [WY] [PR]	
Full Name (Last name first, if individual)	
Business or Residence Address (Number and Street, City, State, Zip Code)	
Name of Associated Broker or Dealer	
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers	
(Check "All States" or check individual States)	All States
[IL] [IN] (IA] [KS] [KY] [LA] [MB] [MD] [MA] [MI] [MN] [MS] [MO]	
[MT] [NB] [NV] [NH] [NJ] [NM] [NY] [NC] [ND] [OH] [OK] [OR] [PA]	
[RI] [SC] [SD] [TN] [TX] [UT] [VT] [VA] [WA] [WV] [WI] [WY] [PR]	
Full Name (Last name first, if individual)	
Business or Residence Address (Number and Street, City, State, Zip Code)	
Name of Associated Broker or Dealer	
States in Which Person Listed Has Solicited or Intends to Solicit Purchasers (Check "All States" or check individual States)	All States
[AL] [AK] [AZ] [AR] [CA] [CO] [CT] [DE] [DC] [FL] [GA] [HI] [ID]	
[IL] {IN] [IA] [KS] [KY] [LA] [MB] [MD] [MA] [MI] [MN] [MS] [MO]	
[MT] [NB] [NV] [NH] [NJ] [NM] [NY] [NC] [ND] [OH] [OK] [OR] [PA]	•
[RI] [SC] [SD] [TN] [TX] [UT] [VT] [VA] [WA] [WV] [WI] [WY] [PR]	

C. OFFERING PRICE, NUMBER OF INVESTORS, EXPENSES AND USE OF PROCEEDS

1. Enter the aggregate offering price of securities included in this offering and the total amount already sold. Enter "0" if answer is "none" or "zero". If the transaction is an exchange offer-		
ing, check this box \(\mathbb{Q}\) and indicate in the column below the amounts of the securities of		
fered for exchange and already exchanged.		
Type of Security	Aggregate Offering Price	Amount Already Sold
Debt	<u> </u>	. \$
Equity	\$	<u> </u>
□ Common □ Preferred		
Convertible Securities (including warrants)	\$. \$
Partnership Interests	\$. \$
Other (Specify separate account)	\$ unknown	\$ <u>269010933</u> 0.24
Total		
Answer also in Appendix, Column 3, if filing under ULOB		
2. Enter the number of accredited and non-accredited investors who have purchased securities in this offering and the aggregate dollar amounts of their purchases. For offerings under Rule 504, indicate the number of persons who have purchased securities and the aggregate dollar amount of their purchases on the total lines. Enter "0" if answer is "none" or "zero."		
	Number	Aggregate
	Investors	Dollar Amount of Purchases
Accredited Investors	70	\$2690109330.24
Non-accredited Investors		<u> \$</u>
Total (for filings under Rule 504 only)		_ \$
Answer also in Appendix, Column 4, if filing under ULOB		
3. If this filing is for an offering under Rule 504 or 505, enter the information requested for all securities sold by the issuer, to date, in offerings of the types indicated, in the twelve (12) months prior to the first sale of securities in this offering. Classify securities by type listed in Part C-Question 1.		
Type of offering	Type of	Dollar Amount
Rule 505	Security	Sold *
Regulation A		- <u> </u>
Rule 504		<u> </u>
Total		\$ NA
4. a. Furnish a statement of all expenses in connection with the issuance and distribution of the securities in this offering. Exclude amounts relating solely to organization expenses of the issuer. The information may be given as subject to future contingencies. If the amount of an expenditure is not known, furnish an estimate and check the box to the left of the estimate.		
Transfer Agent's Fees		s
Printing and Engraving Costs		\$
Legal Fees	a	\$
Accounting Fees	a	\$
Engineering Fees	a	\$
Sales Commissions (Specify finder's fees separately)	🗖	\$61,337,463.49
Other Expenses (identify)	a	\$
Total	a	\$

*****	-	ft of the estimate. The total of the payments listed to the issuer set forth in response to Part C-Ques-		
	4.b. above.		Payments to Officers, Directors, & Affiliates	Payments To . Others
	Salaries and fees		1	3
	Purchase of real estate		1 0	3
	Purchase, rental or leasing and ins	tallation of machinery and equipment	\$0	\$
	Construction or lessing of plant l	buildings and facilities	\$C	\$
	offering that may be used in excha-	cluding the value of securities involved in this ngs for the assets or securities of snother issuer	\$	\$
	•		\$O	\$
	Working capital		\$0	3
	Other (specify)		\$□	3
			\$O	\$
	Total Payments Listed (column	totals added)	a \$_	
		D. FEDERAL SIGNATURE		
follow	ing signature constitutes an undertai	signed by the undersigned duly sutherized person, sing by the issuer to furnish to the U.S. Securities a d by the issuer to any non-accredited investor pursus	nd Exchange Comp	rission, upon written
issuer	(Print or Type)	Signature	Date	
	orporate Account One	ful at	10/11/	U)
	of Signer (Print or Type)	Title of Signer (Print or Type)		
	` ` `	l l		

ATTENTION

	E. STATE SIGNA	TURE		
1. Is any party described in 17 CFR 230.252 provisions of such rule?			Yes	No
See Appen	dix, Column 5, for state respo	KD.96.		
2. The undersigned issuer hereby undertakes to Form D (17 CFR 239.500) at such times as		strator of any state in which this notice is	filed, a no	otice on
3. The undersigned issuer hereby undertakes to issuer to offerees.	o furnish to the state adminis	trators, upon written request, information	furnished	i by the
4. The undersigned issuer represents that the i Limited Offering Exemption (ULOE) of availability of this exemption has the burde	the state in which this noti	ce is filed and understands that the iss		
The issuer has read this notification and knows undersigned duly authorized person.	the contents to be true and h	as duly caused this notice to be signed on i	ity behalf i	by the
Issuer (Print or Type)	Signature	Date		
Name of Signer (Print or Type)	Title of Signer (Print or Ty)(0)		 _

Instruction;

Print the name and title of the signing representative under his signature for the state portion of this form. One copy of every notice on Form D must be manually signed. Any copies not manually signed must be photocopies of the manually signed copy or bear typed or printed signatures.

APPENDIX

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	104-10 aves St	o sell to credited tors tu	Type of security and aggregate offering price offered in state	Type of investor and smound purchased in State				under ULOE att explace waiver (fication State (if yes, ach tion of granted)
}	(Part B	-Item 1)	(PartC-Item 1)	Number of		C-Item 2) Number of		Part E	Item 1)
}		!		Accredited		Nonsceredited			1 1
State	Yes	No		Investors	Amount		Amount	Yes	No
AL									
AK					<u> </u>				
AZ	<u> </u>	<u> </u>		ļ		<u> </u>			
AR			 	<u> </u>					ļ
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MS									
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^{*} Interest in separate account is an interest in an insurance policy.

APPENDIX

1	Intend to sell to Type of security non-accredited investors in State (Part B-Item 1) (PartC-Item 1)			•	Disqualification under State ULOE (if yes, attach explanation of waiver granted) (Part E-Item 1)				
State	Yes	Ne		Number of Accredited Investors		Number of Nonaccredited Investors	Amount	Yes	N•
MT									
NE									
NV									
NH									
NJ									
NM								<u> </u>	
NY		<u> </u>				<u></u>	 		
NC		<u> </u>					<u> </u>		
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wv	<u> </u>	 						 	
WI	 			<u> </u>				<u> </u>	
WY			 						
PR	<u></u>	<u> </u>	<u> </u>						

